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**COMPLIANCE
MEMORANDUM**

2002 JUL 15 A 8:33


AZ CORP COMMISSION
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TO: Docket Control Center
FROM: Patrick C. Williams 
Manager, Compliance and Enforcement
Utilities Division
DATE: July 15, 2002

Arizona Corporation Commission

DOCKETED

JUL 15 2002

DOCKETED BY	
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This Memorandum to the Docket will certify that compliance, as described below, has been met for the referenced utility.

UTILITY: Pine Valley Water Company

DOCKET NO. W-02181A-00-0766 **DECISION NO.** 63681

COMPLIANCE ACTION:

Maintain books and records in accordance with the NARUC Uniform System of Accounts.

DUE DATE: **DATE COMPLIED:** 07/15/2002

Chart of Accounts

7/12/2002

Account	Type	Income Tax Line
131 . Bank 1/3922	Bank	<Unassigned>
141 . Accounts Receivable	Accounts Receivable	<Unassigned>
109 . Other Asset	Other Current Asset	<Unassigned>
149 . Undeposited Funds	Other Current Asset	<Unassigned>
162 . Prepayments	Other Current Asset	<Unassigned>
174 . Misc Current and Accrued Assets	Other Current Asset	<Unassigned>
101 . Utility Plant in Service	Fixed Asset	<Unassigned>
301 . Organization	Fixed Asset	<Unassigned>
302 . Franchises	Fixed Asset	<Unassigned>
303 . Land and Land Rights	Fixed Asset	<Unassigned>
304 . Structures and Improvements	Fixed Asset	<Unassigned>
307 . Wells and Springs	Fixed Asset	<Unassigned>
311 . Pumping Equipment	Fixed Asset	<Unassigned>
330 . Distribution Reservoirs	Fixed Asset	<Unassigned>
331 . Distribution Mains	Fixed Asset	<Unassigned>
334 . Meters and Installation	Fixed Asset	<Unassigned>
335 . Hydrants	Fixed Asset	<Unassigned>
339 . Other Plant & misc. equipment	Fixed Asset	<Unassigned>
348 . Other Tangible Plant	Fixed Asset	<Unassigned>
103 . Property Held for Future Use	Fixed Asset	<Unassigned>
105 . Construction Work in Progress	Fixed Asset	<Unassigned>
108 . Accum. Deprec - Util Plant	Fixed Asset	<Unassigned>
231 . Accounts Payable	Accounts Payable	<Unassigned>
2100 . Payroll Liabilities	Other Current Liability	<Unassigned>
220 . Sales Tax Payable	Other Current Liability	<Unassigned>
232 . Notes Payable	Other Current Liability	<Unassigned>
235 . Customer Deposits	Other Current Liability	<Unassigned>
200 . Opening Bal Equity	Equity	<Unassigned>
201 . Capital Stock	Equity	<Unassigned>
211 . Paid In Capital	Equity	<Unassigned>
215 . Retained Earnings	Equity	<Unassigned>
461 . Metered H2O Rev.	Income	<Unassigned>
462 . Establishment Inc.	Income	<Unassigned>
463 . Late Fees	Income	<Unassigned>
464 . Recon Fees	Income	<Unassigned>
465 . NSF Fees	Income	<Unassigned>
403 . Depreciation	Expense	<Unassigned>
408 . Taxes other than Income	Expense	<Unassigned>
408.11 . Property Taxes	Expense	<Unassigned>
409 . Income Taxes	Expense	<Unassigned>
Federal	Expense	<Unassigned>
State	Expense	<Unassigned>
501 . Bank Charges	Expense	<Unassigned>

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Chart of Accounts

7/12/2002

Account	Type	Income Tax Line
515 . Dues & Memberships	Expense	<Unassigned>
516 . Education	Expense	<Unassigned>
601 . Payroll Expenses	Expense	<Unassigned>
615 . Purchased Power	Expense	<Unassigned>
618 . Chemicals	Expense	<Unassigned>
620 . Repairs & Maintenance	Expense	<Unassigned>
6200 . Well Repair	Expense	<Unassigned>
6201 . Meter Installation	Expense	<Unassigned>
6202 . Leak Repair	Expense	<Unassigned>
621 . Office Supplies and Expense	Expense	<Unassigned>
630 . Outside Service	Expense	<Unassigned>
635 . Water Testing	Expense	<Unassigned>
641 . Tank Rental	Expense	<Unassigned>
666 . Regulatory Comm Expense	Expense	<Unassigned>
675 . Misc Exp.	Expense	<Unassigned>

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